

7A Am. Jur. 2d Automobiles § 84

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Automobiles and Highway Traffic

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III. Licensing, Taxation, and Registration

A. Vehicles

5. Types of Vehicles Taxed; Exemptions and Definitions

§ 84. Types of vehicles taxed, generally

[Topic Summary](#) | [Correlation Table](#) | [References](#)

West's Key Number Digest

West's Key Number Digest, [Automobiles](#)  [37](#), [56](#), [76](#), [79](#)

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[What constitutes farm vehicle, construction equipment, or vehicle temporarily on highway exempt from registration as motor vehicle, 27 A.L.R.4th 843](#)

Whether a particular vehicle is subject to licensing or registration requirements is dependent upon the terms of the licensing or registration enactments. Where the licensing or registration requirements are made applicable to “motor vehicles,” there is usually a statutory definition of the term “motor vehicles,” and only those vehicles that fall within the statutory definition, and were operated upon the highways during the licensing or registration period,¹ are subject to the licensing and registration requirements.²

An automobile that is not driven on the roads or highways, but is on stationary blocks in a garage,³ or is parked on private property for use as a storage shed,⁴ is not subject to registration.

A statute exempting certain vehicles from the motor vehicle registration provisions is not unconstitutional due to vagueness, where it is clear that the legislature's intent is to require registration of all vehicles capable of regular travel on the roads of the state.⁵

CUMULATIVE SUPPLEMENT

Cases:

A school bus is not a for hire vehicle and thus is not a motor transportation business or urban transportation business which would be subject to public utility tax rather than general business and occupation tax. [Wash. Rev. Code Ann. §§ 82.04.290\(2\), 82.16.010\(6\), 82.16.010\(12\)](#). [First Student, Inc. v. Department of Revenue](#), 451 P.3d 1094 (Wash. 2019).

[END OF SUPPLEMENT]

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Footnotes

- 1 [Hein-Werner Corp. v. Jackson Industries, Inc.](#), 364 Mass. 523, 306 N.E.2d 440 (1974); [Town of Ashland v. Board of Sup'rs for Hanover County](#), 202 Va. 409, 117 S.E.2d 679 (1961).
- 2 [People v. Bay Ridge Operating Co.](#), 259 A.D. 260, 19 N.Y.S.2d 140 (1st Dep't 1940).
- 3 [Johnson v. Harris](#), 374 Ill. App. 3d 473, 312 Ill. Dec. 803, 871 N.E.2d 203 (3d Dist. 2007).
- 4 [Meraz v. Farmers Ins. Exchange](#), 92 Cal. App. 4th 321, 111 Cal. Rptr. 2d 804 (2d Dist. 2001), as modified on other grounds on denial of reh'g, (Oct. 5, 2001) (inoperative van).
- 5 [State v. Groves](#), 232 Kan. 66, 653 P.2d 457 (1982).

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